

**UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA**

**Illinois Lumber and Material
Dealers Association Health
Insurance Trust,**

Civil No. 13-CV-715 (SRN/JJK)

Plaintiff,

ORDER

v.

United States of America,

Defendant.

Thomas E. Brever and Andrew T. Brever, Foster & Brever, PLLC, 2812 Anthony Lane South, Suite 200, St. Anthony, MN 55418, for Plaintiff

Michael R. Pahl, United States Department of Justice, Tax Division, PO Box 7238 Ben Franklin Station, Washington, DC 20044, for Defendant

SUSAN RICHARD NELSON, United States District Court Judge

In light of the recent Eighth Circuit Court of Appeals opinion in this matter, *Illinois Lumber & Material Dealers Association Health Insurance Trust v. United States of America*, __ F.3d __, No. 14-2537, 2015 WL 4477293 (8th Cir. July 23, 2015), this Court dismisses Plaintiff's Complaint [Doc. No. 1] for lack of jurisdiction. Accordingly, Plaintiff's First Motion for Attorney's Fee [Doc. No. 32], to which the parties had stipulated to a continuance pending the Eighth Circuit's ruling, is denied as moot.

THEREFORE, IT IS HEREBY ORDERED THAT:

1. Plaintiff's Complaint [Doc. No. 1] is **DISMISSED** for lack of jurisdiction;
and
2. Plaintiff's First Motion for Attorney's Fees [Doc. No. 32] is **DENIED AS
MOOT.**

Dated: August 3, 2015

s/Susan Richard Nelson
SUSAN RICHARD NELSON
United States District Court Judge